

**IN THE SPECIFICATION:**

Please replace Table 1 at the top of page 15 with the following table:

Table 1

	Breakdown voltage	Coupling coefficient	DC resistance
Preferred Embodiment	100 V	99 %	10 mΩ
Comparative Example 1	50 V	80 %	1 Ω
Comparative Example 2	16 V	95 %	1 Ω

**IN THE CLAIMS:**

Please cancel claims 2 and 13 without prejudice or disclaimer of the subject matter contained therein.

Please replace claims 1 and 12 with the following claims:

1. A composite inductor element comprising:  
a block made of at least either resin or rubber having a magnetic material dispersed therein, external electrodes being provided on said block; and  
a plurality of coils buried in said block, end portions of each of the plurality of coils being electrically connected to said external electrodes; wherein  
each of the plurality of coils has different electrical characteristics.

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C1  
B3

12. A composite inductor element comprising:  
a block made of at least either resin or rubber having a magnetic material dispersed therein; and  
at least one spirally-wound parallel wire line buried in said block and including a plurality of electromagnetically close-coupled coils, the plurality of electromagnetically close-coupled coils being wound around a single coil axis and defined by insulation-coated conductors.